

**Ministry of Higher Education and
Scientific Research
Scientific Supervision and Scientific
Evaluation Apparatus
Directorate of Quality Assurance and
Academic Accreditation
Accreditation Department**



Academic program and course description guide

2025–2024

Introduction:

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

Concepts and terminology:

Academic Program Description: The academic program description provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

Course Description: Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

Program Vision: An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

Program Mission: Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

Program Objectives: They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

Curriculum Structure: All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

Teaching and learning strategies: They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

Academic Program Description Form

University name: Al-Kitab

College /Institute: College of Administrative and Financial Sciences

Scientific Department: Accounting

Name of the Academic or professional program : bachelor of Accounting

Name of final degree: Bachelor of Accounting

Academic system : semester

Description preparation date :

Date of filling the file:



The signature

Name of department head DR. GAS

The date 20/5/2025



The signature

Name of department head

The date Dr. heshu

Cheek the file before

Division of Quality Assurance and University Performance

Name of the Director of the Quality Assurance and University Performance Division Amer Abdallah

The date 20/5/2025

The signature





Authentication of Dean/

1.Program vision

Excellence and quality in performance and achieving leadership and excellence in all aspects of academic and professional accounting, community service, and the provision of study programs and research activities in the field of accounting sciences

2.Program message

Qualifying the department's graduates and human resources in the field of accounting in a way that contributes to meeting the country's needs in the field of accounting (academic and research) of all sizes for public and private sector departments

3.Program objectives

Graduating academically and professionally qualified personnel in the fields of accounting for state departments and the private sector according to the needs of the labor market

4.Programmatic accreditation

AICBA

5.Other external influences

Laboratories, library

6.Program structure

Program structure	Number of courses	Study unit	percentage	comments
Enterprise requirements	4	16	11%	Basic

College requirements	9	22	15%	Basic
Department requirements	23	104	73%	Basic
summer training	1			
Other				أخرى

*Notes may include whether the course is core or elective.

Certificates and credit hours	7.Program structure			
	Credit hours	Name of the course or course	Course or course code	Level/year
Bachelor's degree Requires (s) one credit hour	4	Financial Accounting (1)	/1 ACC21101	The first stage The first course
	2	Business Management	ACC11102	
	3	Computer 1	ACC1104	
	2	Arabic Language	ACC11105	
	2	Economy	ACC11103	The first stage The second course
	4	Financial Accounting (2)	ACC2216	
	3	General Mathematics1	ACC1217	
	3	Counting	ACC1218	
	3	Computer 2	ACC0219	
	2	English readings	ACC12110	
	2	Human rights and democracy	ACC02111	The second phase The first course
	4	Intermediate Accounting1	ACC21212	
	3	Government accounting	ACC21213	
	3	Accounting in English1	ACC21214	
	3	Marketing and e-commerce	ACC11218	
	2	Business Law	ACC11216	
	3	Computer accounting applications	ACC11217	

	2	General mathematics2	ACC11218	The second stage second) (course
	4	Intermediate Accounting2	ACC22219	
	3	Government Accounting2	ACC22220	
	3	Accounting in English2	ACC22221	
	3	Accounting for non-profit units	ACC22222	
	2	Public finance	ACC12223	
	3	Operations research in English	ACC12224	
	4	Cost accounting 1	ACC21325	The third) stage first (semester
	4	Corporate accounting	ACC21326	
	3	Unified accounting system 1	ACC21327	
	3	English financial statement analysis	ACC11329	
	3	Accounting for financial institutions	ACC21330	
	3	Tax Accounting	ACC21328	
	4	Cost accounting 2	ACC22334	The second course third) (stage
	4	Advanced financial accounting	ACC22331	
	3	Unified accounting system2	ACC22333	
	3	Natural resources accounting	ACC22332	
	3	Audit and oversight	ACC22335	
	2	Accounting training	ACC02336	
	4	Advanced cost accounting in English1	ACC21437	The fourth stage, the first course
	4	Specialized accounting systems	ACC21438	
	2	International auditing standards	ACC21439	
	4	Managerial Accounting English1	ACC21440	
	2	International accounting	ACC21441	
	2	Methods and ethics of scientific research	ACC01442	

	4	Advanced cost accounting in English2	ACC22443	Fourth stage second) (course
	2	International Financial Reporting Standards	ACC2444	
	3	Accounting theory	ACC22445	
	4	Managerial accounting in English 2	ACC22446	
	3	accounting information systems	ACC2247	
	1	Graduation research project	ACC02448	

8.Expected learning outcomes of the program

Knowledge

- 1.Knowledge, preparing competent cadres capable of preparing final accounts and future estimated budgets for the economic and .banking sectors and society
- 2 .Comprehension, enabling the student to understand accounting and banking principles and assumptions and the ability to prepare qualified cadres capable of serving the .government sector
- 3.Application, enabling the student to translate theoretical concepts into practical procedures that translate financial events into accounting entries that are recorded in the accounting records approved in accordance .with laws and instructions
4. Analysis, enabling the student to prepare various analytical statements and lists, as well as prepare final accounts and the budget

Statement of learning outcomes

- B1 – Qualifying the student to practice the teaching profession and assume responsibility for education
- B2 – Enabling the student to keep up with the methods .of teaching accounting
- B3 – Providing the student with the necessary skills in dialogue and discussion
- B4 – Enabling students to prepare analytical statements and lists enhances their skills in accounting and financial analysis. Students can learn how to compile and analyze financial data to make appropriate financial decisions. This helps them understand the financial performance of companies and estimate their .value

Skills

B - Subject-specific skills

Statement of learning outcomes 2

<p>B1 - Appropriate and sufficient qualification to bear responsibility for the burdens of the profession as accountants, auditors, or bankers, whether in the government or private sector</p> <p>B2 - Practice enables the student to apply the accounting and banking systems in effect in government institutions within the specialty</p> <p>B3 - Mastery, developing and enhancing the financial and banking skills and capabilities of the department's graduates</p> <p>B4 _ Creativity: The student's ability to provide financial, accounting, banking and tax services in the governmental sectors and society in particular</p>	<p>Enables the student to write scientific research</p> <p>.Enables the student to teach accounting subjects</p>
<p>Learning outcomes 3</p> <p>The student acquires the necessary skills in dialogue and discussion</p>	<p>Statement of learning outcomes 3</p> <p>Enables the student to know the basics of accounting</p>
Value	
<p>Providing the student with the principles and concepts that are used in accounting to evaluate and record financial events. Accounting values include honesty, loyalty, justice, and financial prudence</p>	<p>Statement of learning outcomes 4</p> <p>Raising the student to love the accounting profession and be creative in it</p>
<p>Learning outcomes 5</p>	<p>Statement of learning outcomes 5</p>
<p>Providing the student with the skills to master the art of accounting</p>	<p>Learn about accounting and its arts</p>

9. Teaching and learning strategies

- 1.Thinking strategy according to the student's ability
- 2.High thinking skill strategy
- 3.Critical thinking strategy in learning
- 4.Brainstorming

10.Evaluation methods

homework

Class assignments

Free discussions

11.The teaching staff

Faculty members

Scientific rank	Specialization		Special requirement s/skills (if any)		Preparing the teaching staff	
	universal	particular			cadre	lecturer
Prof.Dr. Qasim Mohsen Ibrahim	accounting	Financial Accounting			cadre	
Ass.p. Murshid sami Mohamad	accounting	Financial Accounting			cadre	
Ass.Lec. Adalat Mohammad Tawfiq	accounting	Financial Accounting			cadre	
Ass.Lec. Muhammad Mustafa Ahmed	accounting	Financial Accounting			cadre	
Lec.Dr.Thabet Abdul Majeed Abdullah	marketing management	business management			cadre	
Ass.Lec. Awf Abdul Rahman Aziz	accounting	Accounting audit			cadre	
Ass.Lec. Hassan Thabet Khalaf	accounting	accounting			cadre	
Ass.Lec.Ahmed Neama Hussein	accounting	accounting			cadre	
Lec.Dr.Heshu Rebwar Ali	accounting	Financial Accounting			cadre	
Ass.Lec. Nawzad Majeed Hassan	accounting	Financial Accounting			cadre	
Ass.Lec. Yahya Hashem Saeb	accounting	Financial Accounting			cadre	
Ass.Lec. Thamer Hussein Qadir	accounting	Financial Accounting				lecturer

Professional development

Orienting new faculty members

Training and development of professors: By providing training programs and workshops for faculty members to develop their educational skills and update their academic knowledge in the field of accounting. Which enhances the quality of teaching and learning in the specialty

Professional development for faculty members

Professional development for faculty members is considered important to enhance their competence and improve their performance in the field of teaching. Faculty can develop their skills by attending workshops and training courses, and participating in educational seminars and conferences. They can also exchange knowledge and experiences with colleagues in the field, and use technology to improve the teaching process. This helps them innovate and improve the quality of education they provide to students

12.Acceptance standard

Students are accepted into the Accounting Department from graduates of preparatory studies in its scientific and literary streams, at a rate of 50%, and the graduation requirements are

- 1-Performing 143 course hours over the years of study
- 2-Passing the prescribed exams with a grade of 50% or more
- 3-Performing summer training before the final stage
- 4-Submitting a graduation research in one of the specialty topics

13.The most important sources of information about the program

Iraqi government universities and international universities related to the specialty

14. Program development plan

Analyze the current situation: by evaluating the current curriculum and analyzing its strengths and weaknesses. Search for opportunities for improvement and identify areas that need development

Setting goals: Setting the main goals for developing the academic curriculum is considered one of the most important steps in developing any program, as the goals can include increasing educational quality, improving the student experience, and enhancing academic development and personal development

Continuous evaluation and review: By conducting periodic evaluation and review of the curriculum and teaching methods and communicating with students and professors to collect observations and comments. Use this feedback to improve and enhance your academic curriculum

Curriculum skills chart

Please check the boxes corresponding to the individual learning outcomes from the program subject to evaluation

Learning outcomes required from the programme

General and transferable skills (or) Other skills related to employability and personal development				thinking skills				Subject-specific skills				Knowledge and understanding				Basic Or optional	Course Name	Course Code	Year/level
D4	D3	D2	D1	C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	4	Financial Accounting (1)	/1 ACC21101	The first stage
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	2	Business Management	ACC11102	The first course
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	3	Computer 1	ACC1104	

✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	2	Arabic Language	ACC11105	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	2	Economy	ACC11103	
✓	✓	✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	ACC2216	first stage The second course
		✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	ACC1217	
		✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	ACC1218	
		✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	ACC0219	
		✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	ACC12110	
		✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	ACC02111	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	4	Intermediate Accounting 1	ACC21212	The second phase

																			The first course
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Government accounting	ACC21213	
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	3	Accounting in English1	ACC21214	
✓	✓	✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	ACC11218	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	2	Business Law	ACC11216	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Computer accounting applications	ACC11217	

✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	2	General mathemati cs2	ACC11218	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	4	Intermedia te Accountin g2	ACC22219	The second stage second) (course
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	3	Governme nt Accountin g2	ACC22220	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Accountin g in English2	ACC22221	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Accountin g for non- profit units	ACC22222	

✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	2	Public finance	ACC12223	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Operations research in English	ACC12224	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	4	Cost accounting 1	ACC21325	The third stage first) (course
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	4	Corporate accounting	ACC21326	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Unified accounting system 1	ACC21327	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	English financial statement analysis	ACC11329	

✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Accounting for financial institutions	ACC21330	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Tax Accounting	ACC21328	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	4	Cost accounting 2	ACC22334	The second) course third (stage
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	4	Advanced financial accounting	ACC22331	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Unified accounting system2	ACC22333	

✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Natural resources accounting	ACC22332	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Audit and oversight	ACC22335	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	2	Accounting training	ACC02336	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	4	Advanced cost accounting in English1	ACC21437	The fourth ,stage the first course
✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	4	Specialized accounting systems	ACC21438	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	2	International	ACC21439	

																		auditing standards		
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	4	Managerial Accounting English1	ACC21440	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	2	International accounting	ACC21441	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	2	Methods and ethics of scientific research	ACC01442	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	4	Advanced cost accounting in English2	ACC22443	Fourth stage second) (course

✓	✓	✓	✓			✓	✓	✓	✓	✓	✓		✓	✓	✓	2	Internatio nal Financial Reporting Standards	ACC2444	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	Accountin g theory	ACC22445	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	4	accountin g in English 2	ACC22446	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	3	accountin g informatio n systems	ACC2247	
✓	✓	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	1	Graduatio n research project	ACC02448	

